

# Ignacio Pacheco Branch News

Independence, Dignity and Social Activities for Men

Published by Branch 22 of SIR, Inc.\*

Volume 52 nb.4 April 2023



BRANCH 22, *Ignacio Pacheco*

Price \$35

Buffet with BBQ Ribs, Chicken Parm  
Salad, Veggies and Pasta



REMEMBER MARCH '23

Big Sir Jim Sasse  
707-996-8750  
Secretary Bud Pflueger  
415 383 3763  
Asst. Secretary Jim Filippo  
415246 9792  
Treasurer Dave Thornton  
415 271 0508  
Asst. Treasurer Steve Miller  
415 381 8255  
Membership & Golf Chairman  
Bill Wilhelm  
415 786 6150  
Newsletter Jim Boughey  
415 259 1857  
OTHER DIRECTORS  
Floyd Heckman  
Mike Dean  
Jim Stein

All activities arranged for you and or members of your family and/or guests whether by Sons In Retirement, Inc. and/or any of its branches and/or its members (jointly and severally SIRs) are for your convenience and pleasure you assume the risk of any participation in such activities and further hold SIRs harmless from and claims, demands or legal actions made by you, any member of your family or any guest of yours.



## BIG SIR

### JIM SASSE AND HIS THOUGHTS

April Thoughts.

Poets say “April Showers Bring May Flowers” but our lost golf days, downed trees and leaks suggest that man up there brought those showers too soon.

However, the bloom of Spring is here after a tough Winter. Pleasant or not the threat of continued draught has been mitigated. Let’s give thanks to Mothe Nature finding her balance once again. Just last month the blackened hills of the Sonoma and Napa Valleys were dusted with snow which seemed to me to be a sign of healing. Seeing this blanket of white gave me a feeling of relief from severe measures many people have experienced during the past years of drought. Whether this lasts depends on our State developing finding better ways to address the growing demands for more water resources. Our speaker on the 4<sup>th</sup> is a return Richard Torney who will speak about a much more troubled time in our area, the after math of the 1906 earthquake.

Your BEC is continuing the process of exploring a merger with Branch 7. You know about the opportunity to join Branch 7 in August for a Disney musical show and lunch. For more details or to sign up talk to Bill Wilhelm. The Branch 7 BIG SIR and I are planning to have our July lunch on the 5<sup>th</sup> and have it be a joint lunch with both Branch 7 and 22 together here at the McInnis Club Restaurant. Your BEC will soon appoint a committee to meet with a similar group from Branch 7 to work out the goals and details of a merger plan. The requirements are set out in the SIR INC Policy Manual for Branches starting at Policy 31. This can be found on the SIR INC website.

Branch 7 is the larger and older SIR Branch and will emerge from any merger as a larger successor branch. The major change for us would be our meeting and lunch with be Thursday at McInnis Club Restaurant. As our committees talk other changes might happen. You will see in July, for example Branch 7 collects the lunch fee in advance and as a successor the new combined branch will most likely do the same as Branch 7 now does. The Ultimate goal is to be a larger group with more activities we can all enjoy. I intend to keep you all informed as we progress.

Lastly Baseball starts in April and I look forward to the shout “**PLAY BALL**”.



# BEC DIRECTOR'S MINUTES

**Bud Pflueger, Secretary**

BRANCH EXECUTIVE COMMITTEE MEETING

SIRS IGNACIO PACHECO BRANCH 22

The Club at McInnis Park Golf Center, San Rafael, Ca.  
Tuesday, March 7, 2023

CALL TO ORDER: The meeting was called to order at 10:30 by Big Sir, Jim Sasse

ROLL CALL: Present: Officers: Big Sir: Jim Sasse, Treasurer, Dave Thornton,. Directors, Jim Boughey, Floyd Heckman, , Bill Wilhelm, Jim Stein, acting secretary: Jim Filippo, Mike Dean  
Guests from Branch 7: Bob Bundy, Dick Robinson, Ted Pullen  
Absent: Secretary: Otto Pflueger, director Steve Miller

QUORUM: The officers and directors in attendance constitute a quorum for the BEC

MINUTES: The Minutes from the January 3, 2023 Board Meeting were approved. MSP.

TREASURER'S REPORT : Balance as reported by treasurer, Dave Thornton was approved subject to audit. Subsequently Treasurer Dave Thornton issued a \$60.00 correction as filed on Form 28. Balanced as reported on Form 28: \$5016.38.

MEMBERSHIP: Membership currently stands at 59. Bill Wilhelm will contact the three members who have not yet paid their dues.

First Order of Business: The merger with Branch 7. After a short discussion the Board voted to agree to the merger. MSP. Members of Branch 7 have agreed to the merger. A show of hands by members attending the lunch voted in favor of merger. Jim Sasse and Jim Boughey will act on behalf of Branch 22 in all negotiations with Branch 7 and the State Board.

Additional dialogue re meetings: For the time being and until a merger is approved by both branches, both branches will continue to meet at their usual date and location. Branch 7 also meets at McGinnis but on the first Thursday of the month.

Activities: Ted Pullen from Branch 7 is sponsoring a bus trip to S.F. to attend the Disney musical. Lunch is included in the price of \$110.00. (Wilhelm has already sent all members a flyer about this.)

**Sunshine and Shadows: Members were urged to call Dick Campana, as he is feeling a little low. Sandy Grieve had minor nose surgery.**

Meeting adjourned at 11:19.



## APRIL SPEAKER

### **Our Speaker is Richard G. Torney**

Amateur Historian and Railfan

Historian for the Moya del Pino Library/Ross Historical Society

Kentfield/Greenbrae Historical Society Board of Directors

NWPRRHS Program Coordinator

Gravity Car Barn docent on Mt. Tamalpais

Lifelong Marin resident and a 4th generation born in San Francisco.

Attended A E Kent School, Redwood High School College of Marin and served in the

U S Army in Vietnam. Now a semi-retired remodeling contractor.

Cell; 415-265-4377.

Email: [rgtorney@aol.com](mailto:rgtorney@aol.com)

Mr Torney will speak about the 1906 San Francisco earthquake and the period of recovery thereafter. You may recall that he spoke to us in September 2022 about Marin County railroads in our county's history. He is a frequent lecturer on historical subjects. We all know that the earthquake happened, we have seen the movie and heard the song, but how much do we know about what happened after the earth-shaking event?





# MARIN RESTAURANT ADVICE AND NEWS

## Mike Dean



### NON - WORKING MAN RESTAURANT REVIEW

Mike Dean – SIR Branch 22

Salt and Pepper  
38 Main St.  
Tiburon, CA

415 435 3594

Small but really good, Salt & Pepper is a great neighborhood restaurant located right in downtown Tiburon - great for the COMING sunny weather.

Although it has a substantial indoor dining area, Debbie and I like sitting outside (with our dog Olive of course) especially for a delicious breakfast or brunch. For special occasions, you can wait for your table next door at The Caviar Co./Champagne Lounge. Outside has a great view of the street and parking lot 😊.



For breakfast/brunch choose a delicious variety of eggs benedict, omelets and scrambles along with standard morning fare. Debbie's favorite is the crab benedict, mine is a "build it yourself" scramble with crab or chicken hash. Olive's favorite is just bacon.

The menu has a wide variety of choices for lunch and casual dinner. You can have breakfast or anything from a huge list of salads to oysters, clams, octopus to hamburgers, rib-eye steak and rack of lamb. All the food is good, some dishes great and prices are "Marin Reasonable"!!



Just go online and look it up, your mouth will water.



## FOR BRANCH 22



**This is not Tax advice just NEWS:** Attached are the advisories from the IRS and CAFTB regarding the delayed filing and payment of 2022 taxes and Federal/State return. If you do not know how this affects you ask your tax advisor.



SUNSHINE & SHADOWS

No News =s Good News



Dave and Jill Thornton 04/23



Tom Fox 04/05

Tom Morrison 04/11

Peter Lambertson 04/15

Robert Low 04/24

Your Branch 22 has a WEB Page as part of the SIR INC web site. This page is maintained by Member Rich Seyler who is doing a very good job. Check it out with this hyper link.

[SIR Branch 22 \(sirinc2.org\)](http://sirinc2.org)



More Branch 22 News: last month attendance was up to 51% of our Members from 42% last year. We hope this is a positive sign that we are continuing to come out of the Pandemic



| <u>ATTENDANCE REPORT</u> |       |
|--------------------------|-------|
| <b>MARCH 2023</b>        |       |
| TOTAL ACTIVE MEMBERS     | 60    |
| GAINS LOSSES THIS MONTH  | -1    |
| TOTAL ACTIVE MEMBERS     | 59    |
| EXCUSED                  | 29    |
| UNEXCUSED                | 0     |
| TOTAL NOT ATTENDING      | 29    |
| MEMBERS ATTENDING        | 30    |
| GUEST & SPEAKERS         | 3     |
| % OF MEMBERS ATTENDING   | 50.8% |





## MEMBERS OF BR @@ ARE FREE TO SUBMIT ARTICLE THEY WRITE: THE EDITOR

### My Sir Member for the Month of April is Jim Stein by Wally Holmes

This month's friend and Sir Member is [Retired Army Captain, James E. Stein](#). I must really confess; I honestly don't know how to properly honor Jim in our Newsletter. I am lucky, over the past few years, Jim has become a great friend who I met through Son's In Retirement and playing golf. Jim Filippo, and I talked Jim into becoming a member of Club Italia. Also, Jim and I recently joined the Veterans of Foreign Wars together and that is when I realized what a great person and outstanding member, we have in Club Italia. Jim was born on December 28, 1946. He was very athletic in high school and lettered in 5 different sports. He played football and graduated from Southern Utah University. His father was well-known as a Major Construction Project Engineer for dams being built in California. Jim worked with his father on these projects until being drafted into the Army in 1966. Please take the time to go on the internet and go to the ["Army Aviation Hall of Fame"](#) stroll down to James E Stein. Review the video. After getting out of the Army, he married the love of his life Susie, and they were married in Sausalito in 1978. They have two sons, Mathew born in 1980, Christopher born in 1985. They have one Grandchild which they adore. In summary:

- He was inducted into Army Aviation Hall of Fame in 2021 in Hunstville Alabama.
- He graduated from flight school in 1969 and sent to Vietnam where he flew a Bravo Gunship, providing life saving support to the ground troops.
- He served in the 335<sup>th</sup> Squadron, AHC Cowboys.
- In short he did 2 1/2 tours in Vietnam.
- Lost his leg on the 10 time getting shot down .
- Recipient of the Purple Heart and 18 Awards for valor.



*I always heard it said as "Army Captain James E Stein, Retired"*





## SIR, Inc.\* State of the STATE and Other Branches April 2023

STATE NEWS: 2023 brings significant change to the SIR organizational structure. First off, the Region Director position will be discontinued. Secondly the title Area Governor will be replaced by Area Representative with major changes in the job description. Without a Region Director and with Area 8s continuing Area Governor vacancy there are concerns about the communication link between the Area 8 branches and those at the state level in SIR. It has been recommended that the branches in Area 8 elect an Area Representative ASAP. The new Area Representative reports to the Vice President of SIR. Please note it puts the new position in a less controversial position than the old A.G. requirements. There are no compliance issues to be dealt with, all overdue reports and documents required in our incorporation business will be done by another.

So far Group 8 (that is us) is the only Group to not yet elected such a representative and there is no news of a plan to do so!

See Full State News @ <https://sirinc.org/?s=Happenings>



The first 2023 quarterly issue is now posted and contains news and these interesting articles among others:  
**Tech and future grocery shopping.**  
**Update on Charles III.**  
**Use of . . . nym words**  
**The latest on Climate Change by member L. Pitts.**  
**Which Generation Lies to Their Doctors the Most?**

### SIR STATE OFFICERS

|                          |  |   |
|--------------------------|--|---|
| <b>President</b>         | Richard K Kindle<br>3912 Eastgate Dr, Denair, CA 95316-9561    | <RICK@KINDLEANDASSOC.COM> Branch 143<br>209-652-8608  |
| <b>Vice President</b>    | David Gonzales<br>811 Calico Dr, Rocklin, CA 95765             | <YOGONZO@YAHOO.COM> Branch 98<br>916-587-3538         |
| <b>Secretary</b>         | Richard F. DeVoe<br>109 Terrace Rd, Walnut Creek, CA 94597     | <DICKNCHRISTY@COMCAST.NET> Branch 146<br>925-932-5546 |
| <b>Treasurer</b>         | Roy Hodgkinson<br>21 Warford Terrace, Orinda, CA 94563-2811    | <A_R_HODGKINSON@MSN.COM> Branch 146<br>925-408-2210   |
| <b>Adviser</b>           | Derek L. Southern<br>661 Cross Ridge Pl, Orinda, CA 94563-2418 | <DEREK.SOUTHERN@GMAIL.COM> Branch 8<br>925-253-1646   |
| <b>Chf Admin Officer</b> | Dean J. Steichen<br>37 Pulido Ct, Danville, CA 94526           | <DJSTEICH@COMCAST.NET> Branch 8<br>925-820-3573       |

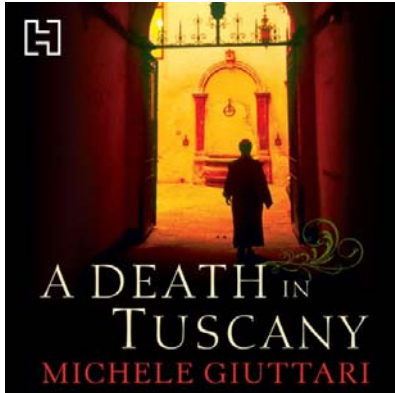


## TURNING PAGES

### Bud Pflueger

“*A Death in Tuscany*” by Michele Giuttari 2005 Crime/Thriller genre

Michele Ferrara, Chief Inspector of the Florence crime squad, is called into the case of a near dead adolescent female found by a country road, who later dies in the hospital of a drug overdose. Ferrara is not convinced that she is an addict, and he is led to believe she was murdered, but has difficulty convincing his superior.

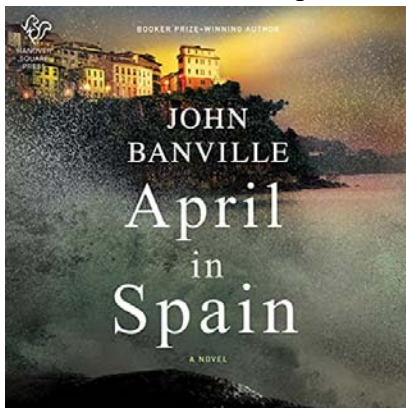


This complicated mystery includes suspects at all levels of society: The Mafia, the Masons, doctors and miscellaneous others. A second seemingly unconnected story is the murder, in Piersanti, of a prominent business man, and the Carabinieri suspect his wife and her lover, who happens to be Ferrara’s lifelong friend. He and the deceased’s wife have disappeared. The story takes place on the Italian Riviera coast, the surrounds of Carrera, and in Florence.

Giuttari is stated to be the most popular crime novelist in Italy, a former policeman himself, and he has written many Inspector Ferrara novels later than this copyright date. This is great reading for thriller lovers, with the bonus location in Tuscany.

“*April in Spain*”, by John Banville, 2021 ; Crime/Thriller genre

One April in the early seventies, the Quirks, an elderly Dublin couple, decide to vacation in San Sebastian, Donostia, the idyllic Basque country of Spain. While there Quirk hears a Dublin accent, and believes he recognizes a young woman doctor who is supposed to be dead. His intuitive curiosity, honed as a former pathologist, cannot let it rest. Earlier chapters reveal a killer-for-hire in London, and introduction to the police, politicians and bureaucrats in Dublin, many of questionable character. There is a dark back story in Dublin that slowly comes to light.



The Irish author has written many novels, including earlier novels with Quirk, and he is the recipient of many awards. His writing is in the finest Irish tradition, amongst the best in the genre. Mystery lovers are bound to enjoy this story, suspenseful, and placed in a lovely corner of Spain as well as in Dublin.



## POKER WALLY HOLMES

### The Next Sirs Poker Game is scheduled for Monday April 10, 2023

We had a good turnout for poker on March 13<sup>th</sup>. Three of us showed up at 9 AM, Bud Pflueger, Jim Stein, and me and we were treated to a nice breakfast by Bud Pflueger. We had 6 players show up for poker. They were Jim Stein, Bud Pflueger, Ed Marshal, Steve Bottega, Mike Dean and me. Tom Fox came up to Indian Valley just in case we were short players. We sorely missed Steve Miller, Dan Sabastian and others. As everyone knows Dan had both knees replaced and was not able to be with us this month. What we should say is the only losers this month were Steve Bettega and myself. Bud Pflueger, Ed Marshall, Jim Stein, and Mike Dean took Steve and I to the cleaners the cleaners. Overall, we had a great time and Steve Bettega and I are looking forward to next month and getting a few dollars back.

As Sirs we often attend functions and have a great time with friends that we have met through Sirs and/or other organizations. In return you develop a friendship, and enjoy getting together, playing cards, attending dinners, playing golf, etc. Also, we take our friends for granted and just enjoy having a great time with them. I happen to be a member of another Club, Club Italia of Marin, and I put a little newsletter together each to go out the same as what Jim does for our Sirs Group. It is not as elaborate as what Jim Boughey does for Sirs, Jim does an outstanding newsletter for our Branch. Jim Stein, who was our Big Sir and a poker player, is also a member of Club Italia. I decided to feature Jim in our new letter as a member of the month. I have attached a copy of that write-up and hope that Jim Boughey will put it in the Sirs Newsletter. I feel really honored to have him as a friend and a member of the Sirs.

Also, Steve Bettega and I are looking forward to next month hoping to do a little better and get some of the funds back. We also want to wish Dan a speedy recovery from knee surgery and hope to see him at next month's Sir's luncheon and poker.

Also, if you do not know how to play poker and would like to learn, please contact us. We would love to have you join our poker group and we would be incredibly happy to work with you and teach you how to play the various games. Even if you don't play poker, join us for a great breakfast at the 19<sup>th</sup> Hole Bar and Grill.







Submitted by Wally Holmes





# March Speaker Recap



Nancy Kelly and Kenji Yamamoto, our March speakers, in association with KRCB North Bay Public Media, produced a widely acclaimed documentary called “***Rebels with a Cause***”, that celebrates the people and passion that saved the coastal wonders that would become Point Reyes National Seashore and Golden Gate National Recreation Area.

An abbreviated version of their beautiful documentary narrated by Academy Award winning actress Frances McDormand, ***Rebels with a Cause*** was shown which spotlights a group of citizens from many walks of life who fought to preserve open space, protect agriculture and wildlife, and establish public parks next to a densely populated urban center yearning for access to nature.

The member present enjoyed these speakers and seemed to appreciate their contributions to the enhancement of Marin County as we know it today.



## TREASURER'S REPORT

**Dave Thornton**

### Sirs Branch 22 Expenditures for the Month of Feb-23

| <u>Date</u>                                  | <u>Check Number</u> | <u>Payee</u>   | <u>Memo</u>      | <u>Category</u> | <u>Deposits</u> | <u>Expenditures</u> | <u>Balance</u>      |             |
|--|---------------------|----------------|------------------|-----------------|-----------------|---------------------|---------------------|-------------|
| <u>Ending Bank Balance January 31, ,2023</u> |                     |                |                  |                 |                 |                     | \$ 4,726.98         |             |
| 2/8/2023                                     | 1038                | Mc Ginnis Golf | Monthly Lunch    |                 |                 | 1360.00             | \$ 3,366.98         |             |
| 2/16/2023                                    |                     |                | Lunch Collection |                 | 1,385.00        |                     | \$ 4,751.98         |             |
| 2/16/2023                                    |                     |                | Annual Dues      |                 | 325.00          |                     | \$ 5,076.98         |             |
|  |                     |                |                  |                 | <u>Totals</u>   | \$ 1,710.00         | \$ 1,360.00         | \$ 350.00   |
| <u>Outstanding Checks</u>                    |                     |                |                  |                 |                 |                     | <u>BANK BALANCE</u> | \$ 5,076.98 |
| <u>Petty Cash Box</u>                        |                     |                |                  |                 |                 |                     |                     | \$ 150.00   |
|  |                     |                |                  |                 |                 |                     | <u>NET BALANCE</u>  | \$ 5,226.98 |

Total Outstanding Checks:



# **GOLF**

**Bill Wilhelm**

**Score Cads by Rich Seyler**

**March was for Ducks not Golfers!**



# TIME TO LIGHTEN UP







# IRS announces tax relief for victims of severe winter storms, flooding, and mudslides in California

**Updated 2/23/23:** This news release has been updated to change the filing and payment deadlines from May 15, 2023 to Oct. 16, 2023.

**Updated 1/11/23:** This news release has been updated to include Alameda, Contra Costa, Fresno, Kings, Lake, Madera, Mono, San Benito, San Francisco, and Tulare counties.

CA-2023-01, Jan. 10, 2023

WASHINGTON — Victims of severe winter storms, flooding, and mudslides in California beginning Jan. 8, 2023, now have until Oct. 16, 2023, to file various individual and business tax returns and make tax payments, the Internal Revenue Service announced today.

Following the disaster declaration issued by the Federal Emergency Management Agency, individuals and households affected by severe winter storms, flooding, and mudslides that reside or have a business in Alameda, Colusa, Contra Costa, El Dorado, Fresno, Glenn, Humboldt, Kings, Lake, Los Angeles, Madera, Marin, Mariposa, Mendocino, Merced, Mono, Monterey, Napa, Orange, Placer, Riverside, Sacramento, San Benito, San Bernardino, San Diego, San Francisco, San Joaquin, San Luis Obispo, San Mateo, Santa Barbara, Santa Clara, Santa Cruz, Solano, Sonoma, Stanislaus, Sutter, Tehama, Tulare, Ventura, Yolo, and Yuba counties qualify for tax relief.

The declaration permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area. For instance, certain deadlines falling on or after Jan. 8, 2023, and before Oct. 16, 2023, are granted additional time to file through Oct. 16, 2023. As a result, affected individuals and businesses will have until Oct. 16 to file returns and pay any taxes that were originally due during this period. This includes 2022 individual income tax returns due on April 18, as well as various 2022 business returns normally due on March 15 and April 18. Among other things, this means that eligible taxpayers will have until Oct. 16 to make 2022 contributions to their IRAs and health savings accounts.

In addition, farmers who choose to forgo making estimated tax payments and normally file their returns by March 1 will now have until Oct. 16, 2023 to file their 2022 return and pay any tax due. The Oct. 16, 2023, deadline also applies to the quarterly estimated tax payments, normally due on Jan. 17, 2023 and April 18, 2023. This means that individual taxpayers can skip making the fourth quarter estimated tax payment, normally due Jan. 17, 2023, and instead include it with the 2022 return they file, on or before Oct. 16.

Unless an act is specifically listed in Rev. Proc. 2018-58, the postponement of time to file and pay does not apply to information returns in the W-2, 1094, 1095, 1097, 1098 or 1099 series; to Forms 1042-S, 3921, 3922 or 8027; or to employment and excise tax deposits. However, penalties on deposits due on or after Jan. 8, 2023, and before Jan. 23, 2023, will be abated as long as the tax deposits were made by Jan. 23, 2023.

## Casualty Losses

Affected taxpayers in a federally declared disaster area have the option of claiming disaster-related casualty losses on their federal income tax return for either the year in which the event occurred, or the prior year. See Publication 547 for details. Individuals may deduct personal property losses that are not covered by insurance or other reimbursements. For details, see Form 4684, Casualties and Thefts [PDF](#) and its instructions [PDF](#). Affected taxpayers claiming the disaster loss on their return should put the Disaster Designation, "**California, severe winter storms, flooding, and mudslides**", in bold letters at the top of the form. Be sure to include the FEMA disaster declaration number, **FEMA-3591-EM**, on any return. See Publication 547 for details.

## Other Relief

The IRS will waive the usual fees and requests for copies of previously filed tax returns for affected taxpayers. Taxpayers should put the assigned Disaster Designation, "**California, severe winter storms, flooding, and mudslides**", in bold letters at the top of Form 4506, Request for Copy of Tax Return [PDF](#), or Form 4506-T, Request for Transcript of Tax Return, as appropriate [PDF](#), and submit it to the IRS.

Affected taxpayers who are contacted by the IRS on a collection or examination matter should explain how the disaster impacts them so that the IRS can provide appropriate consideration to their case. Taxpayers may download forms and publications from the [official IRS website](#), [IRS.gov](#).

*Page Last Reviewed or Updated: 02-Mar-2023*

# More Time to File State Taxes for Californians Impacted by December and January Winter Storms

Tax loss 2022  
When the soft pay the Add Los Dis: To c at ti For web

Published: Mar 02, 2023

**WHAT YOU NEED TO KNOW:** California is extending the tax filing deadline for Californians impacted by December and January winter storms to October 16, 2023 – aligning with the IRS

SACRAMENTO – In addition to [tax relief](#) measures that Governor Gavin Newsom announced in January, California is also extending the state tax filing and payment due dates to October 16, 2023 for Californians impacted by the winter storms in December and January. This aligns California with the Biden Administration, which announced that the IRS extended various due dates until October 16, as well.

"As communities across the state continue recovering from the damage caused by the winter storms, California is working swiftly to help recovering Californians get back on their feet," said Governor Newsom. "The state is aligning with the Biden Administration and extending the tax filing deadline in addition to the tax relief announced earlier this year."

### Last month, Governor Newsom [announced](#) tax relief for those impacted by winter storms, giving people the ability to claim a deduction for disaster loss and extending certain filing deadlines.

The following counties are eligible for this extended tax relief, per the IRS announcements [here](#) and [here](#):

Residents and businesses in Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Glenn, Humboldt, Inyo, Kings, Lake, Los Angeles, Madera, Marin, Mariposa, Mendocino, Merced, Mono, Monterey, Napa, Nevada, Orange, Placer, Riverside, Sacramento, San Benito, San Bernardino, San Diego, San Francisco, San Joaquin, San Luis Obispo, San Mateo, Santa Barbara, Santa Clara, Santa Cruz, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, Ventura, Yolo, and Yuba counties who have been affected by severe winter storms, flooding, landslides, and mudslides are eligible for tax relief.

## TAX EXTENSION

To help alleviate some of the hardship many have endured during this trying period, the FTB has extended the filing and payment deadlines for individuals and businesses in California until October 16, 2023.

This relief applies to deadlines falling on or after January 8, 2023, and before October 16, 2023, including the 2022 individual income tax returns due on April 18 and the quarterly estimated tax payments, typically due on January 17, 2023 and April 18, 2023. Those payments were previously extended to May 15, 2023 for those impacted by winter storms.

The IRS announced tax relief for Californians affected by these winter storms. Taxpayers affected by these storms qualify for an extension to October 16, 2023 to file individual and business tax returns and make certain tax payments. This includes:

- Individuals whose tax returns and payments are due on April 18, 2023.
- Quarterly estimated tax payments due January 17, 2023, April 18, 2023, June 15, 2023, and September 15, 2023.
- Business entities whose tax returns are normally due on March 15 and April 18.
- PTE Elective Tax payments due on June 15, 2023.

Taxpayers affected by a presidentially declared disaster may claim a deduction for a disaster loss. Taxpayers may claim a disaster loss when filing either an original or amended tax year 2022 tax return.

When filing their return, taxpayers should write the name of the disaster in blue or black ink at the top of their tax return to alert FTB. If filing electronically, taxpayers should follow the software instructions to enter disaster information. If a taxpayer receives a late filing or payment penalty notice related to the postponement period, they should call the number on the notice to have the penalty abated.

Additional information and instructions are available in [FTB Publication 1034, 2022 Disaster Loss: How to Claim a State Tax Deduction](#).

Disaster victims can receive free copies of their state returns to replace those lost or damaged. To do so, they should use [form FTB 3516](#) and write the name of the disaster in blue or black ink at the top of the request.

For a complete list of all disasters declared in California, see the chart on [FTB's disaster loss webpage](#).

###